

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth Heinrich  
DOCKET NO.: 06-26599.001-R-1  
PARCEL NO.: 05-33-108-003-0000

The parties of record before the Property Tax Appeal Board are Kenneth Heinrich, the appellant, by attorney Joanne P. Elliott of Elliott and Associates Attorneys, P.C., Des Plaines, Illinois; and the Cook County Board of Review.

The subject property is a nine-year old, two-story style dwelling of frame construction containing 3,240 square feet of living area with a full, finished basement, central air conditioning, two fireplaces, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration three comparable properties described as two-story frame or frame and masonry dwellings that are each seven years old. The comparables have the same neighborhood code as the subject property. Each has a finished basement, either full or partial; central air conditioning, one or two fireplaces; and a two-car garage. The comparables contain from 3,248 to 3,380 square feet of living area and have improvement assessments of \$22.40 or \$23.46 per square foot. The subject's improvement assessment is \$28.88 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame dwellings that are either seven or nine years old. One of the comparables is located in the same block as the subject, and the other two, according to the board of review, are located three-quarter mile from the subject. Each has a finished basement, either full or partial; central air

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,060
IMPR.:	\$	93,581
TOTAL:	\$	107,641

Subject only to the State multiplier as applicable.

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conditioning; one or two fireplaces; and a two-car garage. The dwellings contain from 2,912 to 3,558 square feet of living area and have improvement assessments of \$28.88 or \$30.39 per square foot. The board of review also disclosed that the subject sold in January 2004 for a price of \$1,070,000. The board further indicated that its comparable numbered two, which is located on the same street within the same block as the subject, sold in November 2004 for a price of \$1,230,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of six equity comparables. The comparables numbered one and three by the board of review differed from the subject in size and, as a result, received reduced weight in the Board's analysis. The Board finds that the comparables submitted by the appellant and the comparable numbered two by the board of review were the most similar to the subject in age, location, design, exterior construction, size, foundation, and physical features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$22.40 to \$28.88 per square foot of living area. The subject's improvement assessment of \$28.88 per square foot of living area falls within this range. The Board finds that the comparable most similar to the subject in location and physical attributes was the board of review's comparable numbered two. This property sold in November 2004 for a price of \$1,230,000 compared to the subject's separate sale price of \$1,070,000 in January 2004. The subject has a total assessment of \$107,641 compared to this comparable's total assessment of \$110,904. The board finds after comparing the assessments and sale prices of these properties that the subject is being proportionately assessed. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.